UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
Office of the Chief Financial Officer
Finance Office

November 14, 2016

MEMORANDUM FOR: Chief Financial Officers
                    Management and Budget Chiefs

FROM: Michael E. Van Deusen
                    Director, Financial Reporting Division

SUBJECT: CWIP/IUSD Reconciliation Requirements

Per the NOAA Construction Work-in-Progress (CWIP) Policy, CWIP Activity Managers are required to complete and forward scanned and electronic copies of the signed CWIP/IUSD reconciliations, by CWIP Activity Title, to the Finance Office - Financial Statements Branch (FO-FSB) on a monthly basis.

Please note the following for the monthly reconciliations:

1. The monthly reconciliations should include reconciliations for all open CWIP and IUSD (Internal Use Software in Development) activities.

2. The purpose of the reconciliations is to reconcile costs reported in CBS on the Data Warehouse CWIP Report (CA500D) to the actual CWIP costs and supporting documentation kept in the CWIP file and maintained by the CWIP Activity Manager.

3. The monthly reconciliations for the first and second month of any given quarter will be based on the official general ledger month end close date. Please refer to the CBS webpage under General Ledger (http://www.corporateservices.noaa.gov/finance/glinfo.html) for CBS general ledger system closing information and monthly schedules.

   a. **"NON-QUARTER"** Month Due Dates – The monthly reconciliations will be due in FO-FSB by COB five (5) business days following the calendar month close of CBS. Thus, the reconciliations for the following "Non-Quarter" months will be due in FO-FSB:

NON-QUARTER Month	**Due to FRD-FSB**
October	November 7, 2016
November	December 7, 2016
January	February 7, 2017
February	March 7, 2017
April	May 5, 2017
May	June 7, 2017
July	August 7, 2017
August	September. 8, 2017
October	November 7, 2017

   * The CA500D reports for the non-quarter month reconciliations can be run anytime after month-end close.

By the above "non-quarter" monthly due dates, the CWIP reconciliations must have been reviewed by the appropriate CWIP Coordinator, signed by the appropriate Line/Staff/Corporate Office CFO or M&B Chief, and a scanned copy (PDF file) and an Excel version of the reconciliation submitted to FO-FSB.

b. **"QUARTER"** Month Due Dates – The reconciliations due at the end of the quarter (December, March, June and September), will be based on a predetermined mid point date of that last month (as was the case throughout FY 2016). The date will be announced, in advance, via the "Quarterly Data Call Memo" that is issued by the Director of Finance Office/Comptroller or by a designate on their behalf. Those dates are also provided below:

QUARTER Month	**Run Date***	**Due to FRD-FSB**
December 8, 2016	December 9, 2016	December 19, 2016
March 14, 2017	March 15, 2017	March 24, 2017
June 13, 2017	June 14, 2017	June 23, 2017
Sept. 5, 2017 (4th Qtr)**	September 6, 2017**	September 15, 2017**
Sept. 29, 2017 (5th Qtr)	October 2, 2017	October 3, 2017

> * The run date refers to the date that the CA500D should be run.
> **These dates are tentative and are subject to change.

4. All differences or reconciling items noted will need to be resolved within four (4) weeks of the noted difference by the CWIP Activity Manager. The FO-FSB CWIP accountant will contact the CWIP Activity Manager for the status of resolving all differences noted in the monthly CWIP reconciliations.

5. Detailed CWIP policies and procedures, including the memo from the NOAA Chief Financial Officer and the NOAA Chief Administrative Officer regarding CWIP roles and responsibilities, can be found on NOAA's Finance Office CWIP website at the following link: http://www.corporateservices.noaa.gov/~finance/CWIP.html.

Thank you for your continued diligence in the area of CWIP/IUSD. If you have questions or concerns about the monthly CWIP reconciliations, please contact Heather Potter, Chief, Financial Statements Branch, by phone on (301) 444-2158 or by email at Heather.Potter@noaa.gov.